

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT:	Hiroshi Hirokoshi	ATTY DOCKET NO. 09792909-5831
SERIAL NO.	10/796,655	GROUP ART UNIT: 2813
FILING DATE:	March 9, 2004	EXAMINER: T. S. Pham
INVENTION:	"METHOD FOR MANUFACTURING A MAGNETIC MEMORY DEVICE, AND A MAGNETIC MEMORY DEVICE"	

AMENDMENT "B"

Commissioner for Patents
Box 1450
Alexandria, Virginia 22313-1450

S I R:

This Amendment "B" is filed in response to the Office Action of February 21, 2006.
Please reconsider the application in view of the amendment and remarks presented below.